

merchandise has been presented for Customs examination, or such longer period if specifically authorized by law, shall be treated as a decision by Customs to exclude the merchandise for purposes of section 514(a)(4) of the Tariff Act of 1930, as amended (19 U.S.C. 1514(a)(4)). Such a deemed exclusion may be the subject of a protest.

(g) *Failure to decide protest.* If a protest which is filed as a result of a final determination or a deemed exclusion of detained merchandise is not allowed or denied in whole or in part before the 30th day after the day on which the protest was filed, it shall be treated as having been denied on such 30th day for purposes of 28 U.S.C. 1581.

(h) *Decision before commencement of court action.* Customs may at any time after a deemed denial of a protest as provided in paragraph (g) of this section, but before commencement of a court action as provided in paragraph (i) of this section, grant a protest and permit release of detained merchandise, or deny a protest in accordance with § 174.30 of this chapter.

(i) *Commencement of court action; burden of proof and decisions of the court.* Once a court action respecting a detention is commenced, unless Customs establishes by a preponderance of the evidence that an admissibility decision has not been reached for good cause, the court shall grant the appropriate relief which may include, but is not limited to, an order to cancel the detention and release the merchandise.

(j) *Seizure and forfeiture; denial of entry or exportation.* If otherwise provided by law, detained merchandise may be seized and forfeited. In lieu of seizure and forfeiture, where authorized by law, Customs may deny entry and permit the merchandise to be exported, with the importer responsible for paying all expenses of exportation.

[T.D. 99-65, 64 FR 43611, Aug. 11, 1999]

### Subpart B—Sugars, Sirups, and Molasses

#### § 151.21 Definitions.

The following are general definitions for the purposes of this subpart in applying the provisions of Chapters 17

and 18, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202):

(a) *Degree.* “Degree” or “sugar degree” means an International Sugar Degree as determined by polarimetric test performed in accordance with procedures recognized by the International Commission for Uniform Methods of Sugar Analysis. This test discloses the percentage of sucrose contained in the sugar.

(b) *Total sugars.* “Total sugars” means the sum of the sucrose, the raffinose, and the reducing sugars.

[T.D. 73-175, 38 FR 17470, July 2, 1973, as amended by T.D. 89-1, 53 FR 51268, Dec. 21, 1988]

#### § 151.22 Estimated duties on raw sugar.

Estimated duties shall be taken on raw sugar, as defined in Subheading Note 1 to Chapter 17, Harmonized Tariff Schedule of the United States, on the basis of not less than 96° polariscopic test unless the invoice shows that the sugar is of a lower grade than that of the ordinary commercial shipment.

[T.D. 73-175, 38 FR 17470, July 2, 1973, as amended by T.D. 89-1, 53 FR 51268, Dec. 21, 1988]

#### § 151.23 Allowance for moisture in raw sugar.

Inasmuch as the absorption of sea water or moisture reduces the polariscopic test of sugar, there shall be no allowance on account of increased weight of raw sugar importations due to unusual absorption of sea water or other moisture while on the voyage of importation. Any portion of the cargo claimed by the importer to have absorbed sea water or moisture on the voyage of importation shall be weighed, sampled, and tested separately. No such claim shall be considered if made after the sugar claimed to have been damaged has been weighed.

#### § 151.24 Unlading facilities for bulk sugar.

When dutiable sugar is to be imported in bulk, a full description of the facilities to be used in unlading the sugar shall be submitted to the Commissioner of Customs as far as possible in advance of the date of importation,

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and special instructions will be issued as to the methods to be applied in weighing and sampling such sugar.

## **§ 151.25 Mixing classes of sugar.**

No regulations relative to the weighing, taring, sampling, classifying, and testing of imported sugar shall be so construed as to permit mixing together sugar of different classes, such as centrifugal, beet, molasses, or any sugar different in character from those mentioned, for the purpose of weighing, taring, sampling, or testing.

## **§ 151.26 Molasses in tank cars.**

When molasses is imported in tank cars, the importer shall file with the port director a certificate showing whether there is any substantial difference either in the total sugars or the character of the molasses in the different cars.

## **§ 151.27 Weighing and sampling done at time of unloading.**

Sugar, sirup, and molasses requiring either weighing or sampling shall be weighed or sampled at the time of unloading. When such merchandise requires both weighing and sampling, these operations shall be performed simultaneously.

## **§ 151.28 Gauging of sirup or molasses discharged into storage tanks.**

(a) *Plans of storage tank to be filed.* When sirup or molasses is imported in bulk in tank vessels and is to be pumped or discharged into storage tanks, before the discharging is permitted there shall be filed with the port director a certified copy of the plans and gauge table of the storage tank showing all inlets and outlets and stating accurately the capacity in liters per centimeter of height of the tank from an indicated starting point.

(b) *Settling before gauging.* After the discharge is completed, all inlets to the tank shall be carefully sealed and the sirup or molasses left undisturbed for a period not to exceed 20 days to allow for settling before being gauged. When a request for immediate gauging is

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made in writing by the importer, it shall be allowed by the port director.

[T.D. 73–175, 38 FR 17470, July 2, 1973, as amended by T.D. 80–142, 45 FR 36384, May 30, 1980; T.D. 89–1, 53 FR 51268, Dec. 21, 1988]

## **§ 151.29 Expense of unloading and handling.**

No expense incidental to the unloading, transporting, or handling of sugar, sirup, or molasses for convenient weighing, gaging, measuring, sampling, or marking shall be borne by the Government.

## **§ 151.30 Sugar closets.**

Sugar closets for samples shall be substantially built and secured by locks furnished by Customs. They shall be conveniently located as near as possible to the points of discharge they are intended to serve. They shall be provided by the owner of the premises on which they are located and shall be so situated that sugar, sirup, and molasses stored therein shall not be subjected to extremes of temperature or humidity.

## **§ 151.31 [Reserved]**

# **Subpart C—Petroleum and Petroleum Products**

## **§ 151.41 Information on entry summary.**

On the entry summary for petroleum or petroleum products in bulk, the importer shall show the API gravity at 60 °Fahrenheit, in accordance with the current edition of the ASTM-IP Petroleum Measurement Tables (American Edition), approved by the American Society for Testing and Materials. The appropriate unabridged table shall be used in the reduction of volume to 60 °F. If the exact volumetric quantity cannot be determined in advance, the entry summary may be made for “— barrels, more or less”, but in no case may the estimate vary by more than three percent from the gross quantity unladen. The term “barrels” is defined in Chapter 27, Additional U.S. Note 7, Harmonized Tariff Schedule of the United States. The information required by this section also shall be shown on the entry summary permit if the entry summary is filed at the time